

**CLAIMS:**

1. A pharmaceutical formulation including spray dried powder particles having a core element containing one or more pharmaceutically active compounds and a substantially continuous polymeric coating thereon, both to taste mask and to provide sustained release of said compounds.
2. A formulation as claimed in claim 1, wherein said core element has a particle size of between 0.1 $\mu$ m and 250 $\mu$ m.
3. A formulation as claimed in claim 2, wherein said particle size is in the range of from 35 $\mu$ m and 175 $\mu$ m.
4. A formulation as claimed in any preceding claim, wherein said coating comprises less than 23% of the weight of the formulation.
5. A formulation as claimed in claim 4 wherein said coating comprises less than 20% of the weight of the formulation.
6. A formulation as claimed in any preceding claim, wherein said polymeric coating is an ethyl cellulose coating.
7. A formulation as claimed in any preceding claims, wherein the thickness of said coating is within the range of from 0.005 to 25 $\mu$ m.
8. A formulation as claimed in any preceding claim, wherein said pharmaceutically active compound is paracetamol.
9. A formulation as claimed in any one of claims 1 to 8 wherein said pharmaceutically active compound is clarithromycin.
10. A formulation substantially as hereinbefore described with reference to the examples.
11. A method of preparing a formulation as claimed in claim 1, including the steps of mixing said core element and said coating in a diluent and spray drying said mixture to form a powder.
12. A method of preparing a formulation substantially as hereinbefore described with reference to the examples.